

**347—140.2(89B) Employer variance applications.** An employer may make application to the commissioner for less stringent sign posting requirements.

**140.2(1)** The employer shall make written application for a variance.

**140.2(2)** The employer shall have the burden of proof to show that compliance imposes an undue hardship on the employer and that the less stringent sign posting requirements as proposed by the employer offer substantially the same degree of notice and protection to emergency responders as if Iowa Code section 89B.14 were strictly applied.

**140.2(3)** Procedure. The employer application which shall be procedurally processed in the same manner as an application for exemption under subrule 130.5(5).